(vii) Need for setting up of a Bench of Allahabad High Court in Meerut, U.P.

SHRI AMAR PAL SINGH (Meerut) : In 1980 the then Banarsi Das Government and prior to that the Narayan Dutt Tiwari and Sampurna Nand Governments had made recommendations to the Central Government for setting up a Bench of Allahabad High Court at Meerut in the Western U.P., so as to provide justice easily and at cheaper cost to the people of the area. In April 1985 the Jaswant Singh Commission had also underlined the need to set up a Bench of the High Court in Western U.P. In Rajya Sabha also the then Law Minister had agreed to provide a Bench in Western U.P. Meerut is the Central place in Western U.P. It is situated at equi-distance from all the four divisions viz Agra, Moradabad, Garhwal and Kumaon. Meerut has its own historical identity since Mahabharat period and feedom struggle time. I would request the Central Government to take immediate necessary action to set up a Bench of the High Court at Meerut.

(viii) Need to Extend Reservation to Minorities in the Country

[English]

SHRI G.M. BANATWALLA (Ponnani) : There is a pressing need to extend reservation in services, education, in Parliament, Legislatures and in local bodies to every minority. The condition of the minorities, particularly the Muslims, in this respect are most appalling. The facts and figures presented by the Government of India's High-powered panel on Minorities too irresistably demand reservation for minorities. If it is done, only then the imperatives of a genuine policy of social justice can be met to usher in an equitable society.

I urge upon the Government to initiate necessary measures without delay.

14.29 hrs.

INCOME-TAX (AMENDMENT) BILL*

[English]

MR. DEPUTY SPEAKER : Now the House will take up item Nos. 15 and 16 together. Prof. Rasa Singh Rawat.

[Translation]

PROF. RASA SINGH RAWAT (Ajmer) : Mr. Deputy Speaker, this Ordinance has been promulgated under Indian Income-Tax Act and is very humane and has been done with regard to a National Calamity. It should have been brought earlier. Therefore, I do not want to press for the proposal for dis-approval of this Statutory Resolution because it is the policy of our party. This provision has been made for the cyclone affected people of Andhra Pradesh. It is a national need to send them the assistance. Therefore, I do not want to dis-approve it. If you will allow me later on, I will definitely speak.

[English]

THE MINISTER OF FINANCE (SHRI P. CHIDAMBARAM) : Mr. Deputy-Speaker, Sir, I beg to move:**

> "That the Bill further to amend the Income-tax Act, 1961, be taken into consideration."

On the night of 6th November, 1996, coastal parts of the State of Andhra Pradesh was hit by a massive cyclone which killed a number of people and caused large scale damage to property. In order to augment the resources for providing relief to the victims of Cyclone, a special fund called "Andhra Pradesh Chief Minister's Cyclone Relief Fund, 1996" was opened to receive contributions in cash or by cheque from individuals and institutions.

The Government of India has extended 100 per cent deduction under Section 806 of the Income Tax Act to donations made to this Fund by promulgating an Ordinance on 14th November, 1996 to amend Income Tax Act, 1961. We took this step to demonstrate our solidarity with the people and the Government of Andhra Pradesh during their time of distress.

Now, I am commending the Income Tax (Amendment) Bill, 1996 to replace the Ordinance. After Parliament passes the Bill, Section 80G of the Income Tax Act, 1961 will be amended to provide 100 per cent deduction in the computation of the total income of a doner in respect of contributions made to "Andhra Pradesh Chief Minister's Cyclone Relief Fund, 1996."

Sir, it is my hope that a large number of generous Indians and other will donate funds to meet the needs of relief and rehabilitation of cyclone affected people of Andhra Pradesh. I am grateful to the hon. Member for withdrawing his Statutory Resolution to disapprove the Ordinance.

Andhra Pradesh cyclone situation was discussed here for two days. I would request the hon. Members to pass this Bill without discussion. I think there is no need for discussion on this. This is only to show that in view of the enormity of the calamity we are amending this Act.

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** Moved with the recommendation of the President.